

**ST-103MP**SF# 211  
(R7 / 3-08)**Indiana Metered Pump Sales and Use Tax Return****Important: This return must be filed even when no tax is due.**

DO NOT WRITE ABOVE

**Bulk Fuel Distributors** must complete Chart 1  
(on reverse side) to receive their prepaid credit.

1.	<b>Total Sales</b> (Do <b>not</b> include your stationary metered pump fuel sales or the sales tax you collected.)	1.		
2.	<b>Exemptions/Deductions</b> (Do not include your stationary metered pump fuel sales or the sales tax you collected.)	2.		
3.	<b>Taxable Sales</b> (Line 1 minus Line 2.)	3.		
4.	<b>Total Tax Due</b> Sales tax due excluding stationary metered pump fuel sales. Multiply Line 3 by 7% (.07).	4.		
5.	<b>Discount (Collection) Allowance</b> <i>Do not calculate this allowance if your return and payment are late.</i> Collection Allowance is now: 0.30% if your annual tax liability through fiscal year ending June 30, 2007 exceeded \$600,000. If it was \$60,000 to \$599,999, use 0.60% or if under \$60,000, use 0.83%.	5.		
6.	<b>Net Sales Tax Due</b> Subtotal of sales tax and discount (collection) allowance. (Line 4 minus Line 5)	6.		
7.	<b>STOP! Complete Schedule A on the back.</b> Transfer Line 16 to this line <b>only</b> if it is a <b>positive amount</b> .	7.		
8.	<b>Use Tax Due</b> <i>Due on any item used for a non-exempt purpose, on which sales tax was not paid.</i> See Line 8 instructions below.	8.		
9.	<b>Interest Due</b> (Add Lines 6 + 7 + 8 X Interest Rate.) The Annual Interest Rate is 7%.	9.		
10.	<b>Penalty Due</b> (10% of Line 6 + Line 7 + Line 8 or \$5, whichever is greater.)	10.		
11.	<b>Sales Tax Credit</b> From Schedule A Worksheet (Line 16) on the back.	11.		
12.	<b>Payment Previously Made (EFT)</b> Report only the amount(s) paid by electronic funds transfer.	12.		
13.	<b>Amount Due</b> (Add together Lines 6 + 7 + 8 + 9 and 10, minus Lines 11 and 12.) Payments must be made with U.S. funds. Please do not include check stubs when mailing your payments.	13.		

Under penalty of perjury, I have examined this return and all attachments and to the best of my knowledge and belief, it is true, complete and correct.

( )

AUTHORIZED SIGNATURE

DATE

TELEPHONE NUMBER

**INSTRUCTIONS****Line 1:** Enter the gross income from all your sales **except** motor fuels sold through a metered pump. This line should include sales of food, convenience items, etc.**Include** sales tax exempt sales on this line in order to **exclude** them on Line 2.**Line 2:** Enter the total gross sales income that is exempt from sales tax. This income should be included on Line 1. Line 2 can **never** be more than Line 1.**Line 3:** Subtract Line 2 from Line 1.**Line 4:** Multiply Line 3 by 7% (.07).**Line 5:** You can take a discount allowance for collecting Indiana sales tax **only** if your return and payment are postmarked timely. Collection Allowance is now: 0.30% if your annual tax liability through fiscal year ending June 30, 2007 exceeded \$600,000. If it was \$60,000 to \$599,999, use 0.60% or if under \$60,000, use 0.83%.**Line 6:** Subtract your Discount (Collection) Allowance (Line 5) from your Sales Tax (Line 4) and enter the total on this line.**Line 7:** STOP! Complete Schedule A on the back in order to complete this line. Enter the tax due from Line 16 of Schedule A **only** if it is a **positive amount**. (Negative amounts go on Line 11.)**Line 8:** If you purchased an item exempt from sales tax, and used it in a taxable manner, multiply the purchase price of the item by 7% (.07).**Line 9:** If your payment is late (postmarked after the due date), interest is due on the total of Lines 6, 7 and 8.**Line 10:** Again, if your payment is late and postmarked after the due date, add a penalty of 10% of the total of Lines 6, 7 and 8.**Line 11:** Enter the credit amount (if any) from Schedule A, Line 16 **only** if it is a **negative amount**. (Positive amounts go on Line 7.)**Line 12:** Enter on this line all electronic fund transfer (EFT) credits. Do **not** enter any payment made by cash, check, or money order.**Line 13:** Amount Due. Add together Lines 6, 7, 8, 9 and 10 and subtract Lines 11 and 12. This is the amount to be remitted with your return.

Schedule A		Gasoline (Column A)	Gasohol (Column B)	Special Fuel (Column C)	E-85 (Column D)	Blended Biodiesel (Column E)	Aviation (Column F)	Marina (Column G)	Other (Column H)
1.	Total gallons sold through stationary metered pumps. (Round to the nearest gallon.)								
2.	Tax exempt gallons of fuel sold through stationary metered pumps. (Round to the nearest gallon.)	Not Applicable	Not Applicable		Not Applicable				
3.	Enter the result of Line 1 minus Line 2.								
4.	Enter the combined rate of federal and state excise taxes included in the selling price. See instructions.								
5.	Multiply the total taxable gallons sold by the combined excise rates (Line 3 x Line 4)	\$							
6.	Total gross income from metered pump sales, including all taxes. (State sales tax, federal & state excise taxes.)	\$							
7.	Total state & federal fuel taxes included in the pump price. (Enter total from Line 5.)	\$							
8.	Sales subject to sales tax. (Line 6 minus Line 7.)	\$							
9.	Sales tax due. (See Schedule A Instructions below)	\$							
10.	Add lines 9A through 9H and enter the total here.	\$							
11.	Credit for sales of E-85. Line 1, Column D is multiplied by \$.18 per gallon to determine the credit.	\$							
12.	Subtotal: Line 10 minus Line 11.	\$							
13.	Calculate your Discount allowance. <b>Do not calculate this allowance if your payment is late.</b>	\$							
14.	Total sales tax due. Line 12 minus Line 13.	\$							
15.	Enter the total prepaid sales tax you have paid on this fuel. (See Chart 1.)	\$							
16.	Line 14 minus Line 15.	\$							

**Chart 1 - Line 15 Calculation**  
Enter the name of your supplier(s):  
Attach an additional sheet(s) if necessary.

Supplier	Amount Paid
Total and enter amount on Line 15.	

**Note:** Bulk Fuel Distributors must also complete Chart 1 to receive their prepaid credit.

#### Schedule A Instructions

Use this schedule to determine the amount of sales tax due on your stationary metered pump sales of motor fuels. To do this, you have to "back out" the federal and state excise taxes from each applicable Column on Line 7. **Effective April 1, 2008, multiply the results on Line 8 by .0654.** This then yields the Indiana sales tax due.

**Line 4:** The amount of federal and state excise tax that you pay should be itemized on your purchase invoices. The rates will be different for each fuel type. (You can find the rate you paid on your purchase invoice.) For additional rates see Departmental Notice #12. It is your responsibility to know the excise taxes that you have paid, and to report them accordingly. Once you have determined the combined state and federal excise tax rates to enter on **Line 4**, simply follow the instructions shown on each line of Schedule A.

**Line 11:** **No credit is allowed for any gallons sold prior to July 1, 2006.** Line 1, Column D is multiplied by .18 to determine the credit.

**Line 13:** Please read the Line 5 instructions on the front of the form to determine your Discount (Collection) Allowance.

**Line 15:** If you are taking a credit for sales tax prepaid to your supplier, you must enter the name of each supplier and the amount paid on Chart 1. The amounts prepaid are to be taken directly from the invoices. The total amount paid should be carried from Chart 1 to Line 15.

**Line 16:** If Line 16 is a positive amount, carry the total to Line 7. If Line 16 is a negative amount, carry the total to Line 11.

**Column D:** E-85 **No credit is allowed for any gallons sold prior to July 1, 2006.** Notice will be published in the Indiana Register when this credit is no longer available.

**When the E-85 credit capacity is reached the credit will no longer be available.**

**Columns F and G should only be completed by Indiana Licensed Aviation or Marina Fuel Dealers.** All others should complete the appropriate gasoline or gasohol columns.

**Column H:** This column is used for rates not included in Column A through Column G such as kerosene, jet fuel or jet A fuel. Indicate the type of fuel on the line at the top of the column.

For assistance, call (317) 615-2659 or (317) 615-2658, or visit: [www.in.gov/dor/contact/email.html](http://www.in.gov/dor/contact/email.html)  
**Mail to:** Indiana Department of Revenue, P.O. Box 6114, Indianapolis, IN 46206